

--- **A Series of 1883@ - FINE CUT CHEWING - ABonded Removal Permit Stamp@ - 51 x 72 mm. ---**

By e-mail from Chris Ryan (January 4th, 2007) - not for publication!

AThe Bonded Removal Permit stamps were introduced in July 1883, following the discontinuation of the red, excise duty warehouse stamps that had previously been affixed to all packages placed in excise bond. Bonding postponed the excise payment until the time at which the goods were released from the warehouse for sale and consumption. Starting in July 1883, this payment was made by the purchase and affixing of excise duty stamps@.

AThe initial supply of the permit stamps were lithographed by the Montreal firm of **G. E. Desbarats & Company**. In late-1884, this firm was absorbed by the **Canada Bank Note Engraving & Printing Company**, who continued to produce the stamps until the fiscal year 1886-87. Thereafter, these items were printed by the Ottawa firm of **Mortimer & Company**. The annual reports of Canada=s Auditor General record deliveries of permit stamps by Mortimer as late as the fiscal year 1919-20. In that year 995,000 of the cigar permit stamps were purchased by the Revenue Department. Starting with the fiscal year 1923-24 the reports do not provide sufficient detail to permit identification of the work done by Mortimer for the Department@.

AThe function of the permit stamps was to seal what would otherwise be un-stamped packages being transferred in bond from one excise warehouse to another. These stamps were to be cancelled in the same manner as the excise duty stamps. Additional permit stamps were not required for subsequent transfers of already sealed packages. When the sealed packages were eventually released for consumption, excise duty stamps were to be affixed *over* the permit stamp. The permit stamps were not used on imported or exported products@.

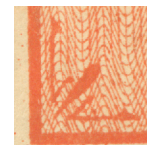
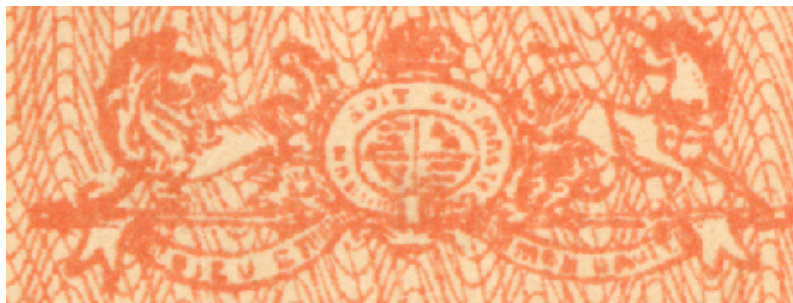
ADuring the period of the permit stamp, removals in bond were allowed only for cigars in boxes of 25 or more, and for large packages of snuff, pressed and fine-cut chewing tobaccos with individual weights of five pounds and up. The bonded transfers occurred for one of two reasons:

! A manufacturer could transfer stock between two of their own excise warehouses, likely in different municipalities.

! The owner of a licensed excise warehouse, who was not also a licensed manufacturer, could buy stocks on which the duty had not yet been paid, transfer the same in bond, and then pay the excise at a later date when the tobacco was released for sale and consumption.

AThe removal permit stamps were deleted from excise regulations effective April 1st, 1939. Removals in bond were still allowed, but stamps were no longer required@.

Type I - The triangular design, at each of the four corners, has a straight hook, and the >Coat-of-Arms= is muddled. The unicorn on the right has a flattened nose, and the background wavy lines are more vertical. The lion=s tail (to the left of the crown) appears bulky, and has a downturn at its end.



Type I, Fine Cut Chewing, light red, *perforated 11*; with the blue-grey **5 mm.** Roman control numbers lithographed by **A**George Desbarats & Company@ - scanned at 300% scale

Upon checking the vertical **A**Fine Cut Chewing - Bonded Removal Permit Stamps@ in my possession, I find that there was only the Type I **A**G. E. Desbarats & Company@ lithograph in use - JBH

--- **A**Series of 1883@ - EXCISE / Bonded Removal / PERMIT STAMP - 51 x 72 mm. design ---

--- FINE CUT CHEWING with the background an outlined Gothic **V.R.** [i.e. Victoria Regina] ---

--- Type I - lithographed in red ink by **AG. E. Desbarats & Company@**, on *unwatermarked* wove, in 1883-84 ---

The catalogue lists the FINE CUT CHEWING Bonded Removal Permit stamps as follows:

RR-4 - FINE CUT CHEWING, Type I, perf 11¾, with 5 mm. blue Gothic control numbers

RR-5† - FINE CUT CHEWING, Type I, perf 11¾, with 5 mm. black Gothic control numbers - **WANTED!**

--- **RR-4** - with 5 mm. dark blue Gothic controls - perforated 11: ---



★ **RR-4** - Type I, Fine Cut Chewing, perf 11:, on *unwatermarked* heavy wove - with 5 mm. blue Gothic control **00018**

★ **RR-4 CP** - Type I, Fine Cut Chewing, perf 11:, on *unwatermarked* heavy wove - with 5 mm. blue Gothic control **15029**, stamped **CANCELLED** in 3 mm. Gothic letters

| | | |
|----------------|---------|--|
| 00001 | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |
| 00004 | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |
| 00006 ★ | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |
| 00009 | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |
| 00012 | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |
| 00017 | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |
| 00018 | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |
| 01501 | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |
| 15013 ★ | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |
| 15017 | RR-4 CP | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove, with CANCELLED in 3 mm. Gothic letters |
| 15019 | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |
| 15028 | RR-4 CP | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove, with CANCELLED in 3 mm. Gothic letters |
| 15029 ★ | RR-4 CP | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove, with CANCELLED in 3 mm. Gothic letters |
| 15033 | RR-4 | Type I, Fine Cut Chewing, perf 11:, on unwatermarked heavy wove |

Lee Brandom lists a stamp with 5 mm. **black** control numbers as **RR-5**. These 5 mm. **blue** Gothic control numbers

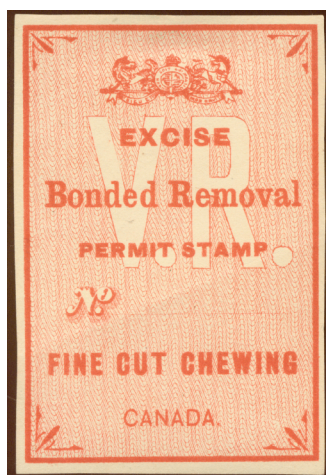
on the >Bonded Removal Permit= series appear **black** at first glance. However, under moderate magnification of their slightly smeared areas, it can be determined that they are actually in a lightly inked *blue-grey* colour. I wonder if **RR-5** actually exists.

--- **A**Series of 1883@ - EXCISE / Bonded Removal / PERMIT STAMP - 51 x 72 mm. design ---

--- **FINE CUT CHEWING** with the background an outlined Gothic **V.R.** [i.e. Victoria Regina] ---

--- Type I - lithographed in red ink by **AG. E. Desbarats & Company@**, on *unwatermarked* wove, in 1883-84 ---

--- without control numbers - *imperforate* ---



★Type I, Fine Cut Chewing, *imperforate*, on unwatermarked heavy wove, without control numbers

The catalogue lists a perf 11: **A**Fine Cut Chewing@ stamp *without control numbers* as **RR-4n - WANTED!**

File path is [c:\CR - STAMPS\RR_STAMPS\1883\FINE CUT CHEWING],
In MS Word 2007 for Windows 7,
Formatted for a HP 1200 InkJet,
October 24th 2013, JBH.